

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK		
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In re:	:	Chapter 11
	:	Case No. 05-44481 (RDD)
DELPHI CORP., et. al.,	:	
	:	Jointly Administered
Debtors.	:	
	X	

**THIRD SUPPLEMENTAL DECLARATION OF BROCK E. PLUMB IN
SUPPORT OF APPLICATION FOR ORDER UNDER 11 U.S.C. §§ 327(a), 328(a)
AND 1107(b) AUTHORIZING EMPLOYMENT AND RETENTION OF
DELOITTE & TOUCHE LLP AS INDEPENDENT AUDITORS AND
ACCOUNTANTS TO DEBTORS NUNC PRO TUNC TO OCTOBER 8, 2005**

**Brock E. Plumb states under penalty of perjury that the following is
true and correct:**

1. I am a partner in the firm of Deloitte & Touche LLP ("Deloitte & Touche"), which has an office located at 600 Renaissance Center, Suite 900, Detroit, Michigan 48243-1895. I submit this Third Supplemental Declaration (the "Third Supplemental Declaration") based upon inquiries made by me or on my behalf in support of the Application for Order Under 11 U.S.C. §§ 327(a), 328 (a) and 1107(b) Authorizing Employment and Retention of Deloitte & Touche LLP as Independent Auditors and Accountants To Debtors, nunc pro tunc to October 8, 2005 (the "Retention Application"). This Third Supplemental Declaration provides additional information with respect to matters set forth in my Affidavit dated November 9, 2005 (the "Plumb Affidavit"). Capitalized terms used herein are as defined in the Retention Application unless otherwise specified.

2. Paragraph 6(b) of the Plumb Affidavit provides certain information regarding the connections of Deloitte & Touche with General Motors Corporation (“General Motors”). Deloitte & Touche provides this additional information to update, clarify and supplement the statements made therein.

3. A senior manager and staff member of Deloitte & Touche provided minor technical assistance (consisting of less than 20 aggregate hours) related to data integrity in support of the Deloitte & Touche engagement team providing audit services for the above-captioned debtors (the “Debtors”). These data integrity services consisted principally of data analysis to support the audit of the Debtors’ financial statements, including sample selections as well as reconciliation and recalculation procedures. These individuals also provided similar support to the Deloitte & Touche engagement team providing audit services for General Motors Acceptance Corporation (“GMAC”). The services provided by these individuals for the Debtors were largely transitional and geared to bringing new personnel, who would in the future provide these services to the Debtors, up to speed. Most of the time consisted of providing such personnel with a detailed explanation of procedures to be performed, and answering technical questions on an as-needed basis. These two individuals are no longer performing any services for the Debtors.

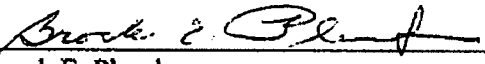
4. The individuals described above also provided software support services for General Motors, but did not provide any audit or audit-related services to General Motors. In particular, these individuals manned a “help desk” which was tasked with responding to questions from personnel of General Motors associated with a software

product utilized by General Motors for statistical sampling associated with annual physical inventory procedures.

5. Accordingly, while the preceding disclosures are made in an abundance of caution, to the best of my knowledge, information and belief, the following statements in paragraph 6(b) of the Plumb Affidavit remain true:

No member of the Deloitte & Touche engagement team providing audit services to General Motors (the "General Motors Engagement Team") currently provides services to any of the Debtors as part of the Delphi Engagement Team (as defined in the Plumb Affidavit).

Deloitte & Touche has established and intends to continue to maintain an ethical wall and confidentiality safeguards between the General Motors Engagement Team on the one hand and the Delphi Engagement Team on the other.

Dated: September <u>22</u> 2006	By:  Brock E. Plumb
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